

Copies to:

Russell D. Duncan, Esq.
Clark Hill PLC
1001 Pennsylvania Avenue, N.W.
Suite 1300 South
Washington, DC 20004

Daniel J. Maher
Duane K. Thompson
Marc E. Johnson
Jennie B. Krasner
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Tracee Plowell
Michelle R. Pascucci
Department Of Justice
1400 New York Avenue
Washington, DC 20005